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RECENT CHANGES TO PROVINCIAL GOVERNMENT BUDGET REPORTING IN ALBERTA

Ron Kneebone and Margarita Wilkins

SUMMARY

Defining a government by its finances is a tricky business. Adding to the complexity, governments can change the way they report those finances. This is the case in Alberta where, beginning under former premier Jim Prentice, the government switched from presenting its budgets from a fiscal plan (FP) basis to a consolidated financial (CF) basis. The FP approach did not include most of the financial implications of accounting for the Crown-controlled SUCH sector (school boards, universities and colleges, and health entities). CF-based budgeting now integrates these. The result is that the government now reports revenues and expenditures as being considerably larger than they were previously.

This communiqué comes to grips with the changes to accounting methods, by adjusting Alberta's recent budgets, now reported on a CF basis, and makes those methods consistent with the FP accounting approach, used by governments in Alberta prior to 2015. This involves disentangling entity budgets, reallocating property tax shares, evaluating federal government transfers, and more. The resulting calculations make it possible to more accurately compare and contrast recent budgetary choices with those made over the past four decades.

The accounting changes also have implications for the apparent size of the annual deficit. For example, the provincial government deficit in 2016-2017 is reported as being nearly $1 billion less than is calculated to have been the case had the previous accounting approach been retained.

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INTRODUCTION

Beginning with the final budget presented by the Progressive Conservative government of former premier Jim Prentice, the government of Alberta moved toward adopting a new approach to presenting its finances. With that budget, the government broadened its scope to include the revenues and expenditures associated with entities that had not previously been included in the annual budget presentation. The incoming New Democratic government of Premier Rachel Notley continued the transition and now annually presents a budget based on that broadened measure. One purpose of this communiqué is to explain how this change in accounting convention has impacted the presentation of the budget.

The second purpose of this communiqué is to describe the adjustments required to be made to the government's recently published budget data to enable us to maintain a table of budget data we introduced in Kneebone and Wilkins (2016). Those data are based on the accounting approach the government of Alberta used until fiscal year 2014-2015. To extend that dataset, which we believe is useful to researchers interested in evaluating fiscal policy trends in Alberta since 1980-1981, we need to be able to adjust recent budget data to make them consistent with historical data. We describe those adjustments in this communiqué and publish the results on The School of Public Policy's website.[1]

It is important to stress that the purpose of this communiqué is not to suggest there is something nefarious or inappropriate in the government's adoption of this new financial accounting framework. On the contrary, many analysts support this new approach to presenting the government's finances. Instead, the purpose of this note is simply to draw attention to the implications of the new accounting framework for those who are interested in using budget data to describe and evaluate the government of Alberta's fiscal choices over time.

SOME BACKGROUND: GOVERNMENT BUDGETS ARE IMPORTANT, DIFFICULT AND COMPLICATED

Every year, governments present a budget for the next fiscal year. Broadly speaking, a government's budget is intended to show how money that is expected to flow to the government in the form of tax and other revenue is expected to flow out again in the form of government-provided goods and services. A budget, then, is important for citizens interested in understanding what they can expect to receive in return for that share of their income they provide to the government and for enabling citizens to fairly evaluate the efforts of their elected representatives.

While producing a budget sounds straightforward, it is in fact very challenging. It requires a lot of i-dotting and t-crossing of the sort that satisfies the province's auditor general but brings tears to the eyes of pretty much everyone else. But as well, because the audience for a budget presentation includes citizens, a budget should also paint a picture of the government's finances that uses broader strokes than demanded by auditors and accountants. This adds to the challenge of producing an effectively presented set of financial accounts.[2]

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1 The data are available in an Excel workbook found at https://www.policyschool.ca/publication-category/research-data/.

2 When presenting a budget, balancing the needs of auditors general with those of the average citizen is an art form not familiar to all governments. For an assessment of the degree of budget transparency of federal and provincial budgets, see Busby and Robson (2017). Those authors rank Alberta's recent budgets highly. This may not, however, be the case with respect to all aspects of the budget. Lester (2018) suggests that Alberta's budget stands out as being the least transparent when it comes to reporting on business subsidies.

Perhaps surprisingly, when one attempts to compare the budget produced by one government to the budget produced by another it is often the case that the two governments employ different definitions of something very basic: What entities comprise "the government"? This might seem an odd question, but some examples illustrate why defining what we mean by "the government" is not so cut and dried.

While we might all agree that a ministry of education is surely part of what we think of as "government", not all would necessarily agree that the budget of a university, granted the responsibility of raising tuition, hiring instructors and teaching students, should be a part of one's definition of "government". Similarly, is a Crown corporation, like VIA Rail or the CBC, a part of the federal government, even though elected representatives have no control over the business decisions those entities make? In Alberta should the revenues and expenditures of ATB Financial, a Crown corporation of the province, be included in the annual budget released by the government of Alberta? These are important questions, the answers to which help us define what we mean when we refer to, and make statements about, the economic size of "the government." The Canadian Institute of Chartered Accountants has noted that no issue has a greater impact on a government's financial reporting than establishing the boundaries of its financial statements.[3]

As described in Kneebone and Wilkins (2016), different governments in Canada have made different choices when establishing these boundaries.[4] What guides these choices is an evaluation of how much control the government has over the various organizations and entities that the government uses to deliver programs. The greater the extent of control the government has over the spending and revenue choices of the entity, the more appropriate it is that that entity's budget should be included in the government's budget reporting. If, on the other hand, the government has little say in the amount of revenue raised and how that revenue is spent, it may be considered less appropriate for those revenues and expenditures to be included in the government's budget. The lack of consistency in answering questions like these makes it difficult to compare the budget of one jurisdiction to that of another. The problem becomes even more challenging when a government changes how it answers these questions from how it answered them in the past. Such a change was introduced by the government of Alberta beginning with its budget presented in the spring of 2015.

THE CHANGE

Prior to 2015-2016, the government of Alberta chose to present its budget on what it referred to as a fiscal plan (FP) basis. This approach omitted from the government's annual budget presentation most of the revenue and expenditures' implications of accounting for Crown-controlled SUCH sector (school boards, universities and colleges, and health) entities.[5] The decision of the government to switch reporting its budget from a fiscal plan to a consolidated financial (CF) basis means that now all revenues and expenditures of SUCH sector entities are included in the government's budget. Relative to reporting on a FP basis, therefore, both the government's revenues and expenditures will be higher because of the switch to reporting on a CF basis.

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3 For a useful review of the issues involved in defining "the government" from an accounting point of view, see Public Sector Accounting Board (undated).

4 Some present their budgets using a number of accounting boundaries with the result that the public accounts can report several values for a single fiscal measure.

5 While the provincial government grants that were provided to these entities were included as an expenditure in the provincial budget, the remaining revenues and spending raised by and expended by these entities were not.

The decision to present the provincial budget on a fiscal plan basis reflected an opinion at the time that because decisions made by SUCH entities regarding how much non-grant revenue to raise and how all revenue should be spent was made by autonomous decision-making entities, then the fiscal implications of those decisions should not be included in the provincial budget. The decision, then, was to present in the provincial budget only the revenues and expenditures of entities over which elected officials exerted considerable and direct control.

The switch to reporting its budget on a CF basis reflects a different approach to determining where it is appropriate to draw the line between what should and should not be included in the provincial government budget. This new approach emphasizes that how a government chooses to deliver services should not significantly alter the financial information it reports. Thus, for example, a government's choice to provide post-secondary education indirectly by funding universities and colleges that are overseen by autonomous boards, rather than directly by the minister of advanced education, should not matter for determining whether the budgets of universities and colleges should be rolled into provincial government budget reporting. Taking this approach produces a definition of government that is broader than otherwise.

WHY IT MATTERS

There are two important and related reasons why it is crucial to take note of this change in how the government has chosen to present its budget.

The first is that the change has an important impact on the reported size of the government. In introducing the switch from reporting its budget on a FP basis to reporting on a CF basis, the government noted, in Government of Alberta (2015a), that the change would increase what the government was reporting as its total revenue for fiscal year 2014-2015 from $45.3 billion to $49.5 billion. It also reported that the accounting change would increase what it was reporting as its total expenditure in that year from $43.9 billion to $48.4 billion.[6] The implications for budget reporting were therefore substantial with both total revenue and total expenditure increasing by roughly 10 per cent in that year. The budget imbalance for the year was also affected. It would fall from a $1.4 billion surplus when reported on a FP basis to a $1.1 billion surplus when reported on a CF basis.

The second reason why it is important to take note of the change in how the government presents its budget is that it inserts a break in a time series of provincial government data long used by researchers to track how the provincial government's fiscal choices have changed over time. For nearly 20 years, the government of Alberta published a table in its annual report (the Historical Fiscal Summary table) showing a time series of revenue and spending categories, measured on a fiscal plan basis, extending back to 1980-1981.[7] Researchers interested in the evolution of fiscal choices, how they change during periods of recession and expansion, how they might change with new governments, etc., appreciated having access to such a long time series. By introducing a significant change in its accounting, the government has made that time series less useful for those purposes.

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[6] See page 20 of Government of Alberta (2015a). This can also be observed by comparing data in that publication to that reported in Government of Alberta (2016). The former presents data on a FP basis while the latter does so on a CF basis. These two publications provide seven years of overlap. By far the largest expenditure adjustment is to education.

[7] The earliest appearance of this table was, as far as we know, in Government of Alberta (1997). This was a period in Alberta's budgetary history when the government of the day stressed the importance of budget transparency. The introduction of the Historical Fiscal Summary table certainly contributed to that transparency and made it easier for researchers and citizens to observe the fiscal impacts of government policy changes over time.

For these reasons, it is useful to make an effort to maintain the long time series describing the provincial government's finances. A description of how that can be done is the subject of the next section.

ADJUSTING THE ALBERTA BUDGET

Tables of financial data presented in Government of Alberta (2015a) and Government of Alberta (2015b) aid in adjusting recent Alberta budget figures to make them consistent with past definitions. These publications report data from the last budget released by the Prentice government and the first to make the move toward presenting a fully consolidated budget. Fortunately, these publications contain a number of tables showing what adjustments need to be made to reconcile a budget presented on a CF basis to one presented on a FP basis. The adjustments to revenues and expenditures we describe next are those required to extend the data series we introduced in Kneebone and Wilkins (2016).

Adjustments to Revenue

Two major adjustments need to be made to revenues. One is to remove from the budget presented on a CF basis those revenues associated with the so-called SUCH (schools, universities, colleges and health entities) sector. The second adjustment that needs to be made is to remove the share of property tax revenue provided to local governments and school boards. Many of the required adjustments are relatively straightforward because they are reported as line items in the budget and the subsequent annual report:

- Under **Transfers from the Government of Canada** is a sub-category identified as *Direct transfers to SUCH sector*. This amount, equal to $528 million in 2016-2017, is subtracted from our Federal Cash Transfers series and our Total Revenue series.[8]
- Under **Premiums, Fees and Licences** are two sub-categories: *Post-secondary institution tuition fees* and *Health services/school board fees and charges*. These two amounts, equal to $1,169 million and $704 million, respectively, in 2016-2017 are removed from our Total Revenue series.
- Under the **Other** revenue category are two sub-categories: S*UCH sector sales, rentals and services* and *SUCH sector fundraising, donations, gifts, contributions*. These two amounts, equal to $1,063 million and $708 million, respectively, are removed from our Total Revenue series.
- The budget contains a table which provides the amount of investment income received by the SUCH sector. In Government of Alberta (2017a) this appears on page 35 and is a forecasted amount ($263 million for 2016-2017). The subsequent annual report (Government of Alberta (2017b)) does not report a final value for the investment income going to the SUCH sector and so we need to wait for the 2018 budget for a final figure. Any change will not be significant.

A less straightforward adjustment to revenue is that which is required to report the budget on a FP basis; it involves accounting for the fact that the local share of the education property tax needs to be subtracted from the total (the sum of the local and the provincial share) that is

[8] This amount includes a direct federal transfer to Alberta Innovates, a government-funded R&D research unit. The size of that part of the federal transfer going to Alberta Innovates cannot be determined directly.

reported in the CF budget. In fiscal year 2016-2017, the total education property tax is reported as being $2,412 million. In neither the budget nor the annual report are the local and provincial shares of this total amount reported. However, sifting through the budget one is able to find a statement of the provincial government's share of the property tax. Thus, in Government of Alberta (2017a) it is reported that the provincial share of the property tax was 25 per cent of the total in 2015.[9] Taking 25 per cent as the provincial share of the education property tax means that 75 per cent of the total amount ($1,809 million) is the amount that needs to be subtracted from the Total Revenue series to produce the FP figure.

The SUCH sector contributes to the government's investment income and so this amount must also be adjusted. To do so we refer to the table in the Government of Alberta (2017a) titled **Fund Assets / Investment Income** where an estimate of this amount is provided. In 2016-2017, this amount was $263 million. This is an estimated amount which can be updated from information provided in the budget released in 2018. This amount is subtracted from the Total Revenue series.

A final adjustment involves removing from the CF version of the budget the revenue of a government-funded R&D research entity known as Alberta Innovates. Part of the revenue Alberta Innovates receives is in the form of a direct federal transfer which we accounted for earlier. To avoid double-counting this federal transfer in our adjustments we need to know the size of that federal transfer. Unfortunately, this is not available. Alberta Innovates' annual report (Alberta Innovates (2017)) reveals total revenue but does not identify the direct transfer received from the federal government separately from provincial transfers. The annual report does identify some of the government transfers it receives as being explicitly from the provincial government but not all. We assume government transfers not explicitly labelled as coming from the provincial government to be federal transfers. Subtracting this amount from the total revenue of Alberta Innovates gives us the amount that needs to be subtracted from our Total Revenue series. In 2016-2017 this amount was $187 million.

With these adjustments, the government's Total Revenue for 2016-2017 is adjusted from $42,404 million as reported on a consolidated basis to $35,973 million when reported on a fiscal plan basis. Total Revenue, then, is adjusted downward by $6,431 million (15.2 per cent). To put it differently, when it adopted the CF approach, the government brought into its budget $6,431 million of revenue that governments using the FP approach left outside the budget.

Adjustments to Expenditure

The adjustments to the government's expenditures that are necessary to change the budget from one presented on a consolidated basis to one presented on a fiscal plan basis are somewhat less precise. This is because not all the adjustments required to be made are reported as line items in the budget or the annual report.

One exception in this regard is the amount of debt service the SUCH sector expends. This is reported as three separate line items in a table providing detail on debt service payments. The amount of debt service identified is associated with advanced education – post-secondary institutions, education – school boards and health – Alberta Health Services. In Government

[9] See page 99. This statement, and similar statements in earlier budgets, is contained in a whinge about how the provincial government's share of the education property tax has fallen from the 51 per cent share it took when the government first assumed responsibility for collecting the tax in 1994.

of Alberta (2017a), these amounts are reported to be $40 million, $9 million and $17 million, respectively.[10] These amounts are subtracted from the Debt Service series.

Another line item in the budget presentation that is useful for our adjustment defines the amortization expense of SUCH capital assets. This expense needs to be removed from the budget reported on a CF basis to arrive at the budget as reported on a FP basis. In Government of Alberta (2017a) capital amortization expenses for the SUCH sector are reported as $503 million (advanced education), $358 million (education) and $587 million (health) for a total of $1,448 million.[11]

The other adjustment to expenses requires that we remove SUCH entities' expenditures from data presented on a CF basis. Our judgment on the required adjustments to other expenditures is based on a comparison of seven years of budget data provided in the Historical Fiscal Summary tables in Government of Alberta (2015a, page 22) and Government of Alberta (2016, page 20). The table in the former reports expenditures on a FP basis while the latter reports expenditures on a CF basis. We begin by subtracting SUCH capital amortization expenses from the CF data. Then we calculate the ratio of the FP data (which do not include SUCH amortization expenses) to the adjusted CF data. This comparison shows that health expenditures reported on a FP basis were equal to an average of 98 per cent of health expenditures when reported on a CF basis (adjusted to remove amortization expense). Second, education expenditures reported on a FP basis were equal to an average of 76 per cent of the spending reported on an adjusted CF basis.[12]

Using these calculations, to adjust the data reported on a CF basis so it reflects reporting on a FP, we reduce the amount of spending on health by $404 million and the amount of spending on education by $3,160 million.

A final adjustment involves removing the expenditures on Alberta Innovates from the CF version of the budget. This amount is found in the annual report of Alberta Innovates (Alberta Innovates, 2017) where it is reported as $298 million.

With these adjustments, we reduce health spending by $991 million, education spending by $4,105 million, and debt service by $66 million so that they become representative of these amounts measured on a fiscal plan basis. These adjustments mean that the government's total expenditure for 2016-2017 is adjusted from $53,188 million as reported on a consolidated financial basis to $47,728 million when reported on a fiscal plan basis. Total expenditure, then, is adjusted downward by $5,460 million (10.3 per cent). To put it differently, when it adopted the CF approach, the government brought into its budget $5,460 million of expenditures that governments using the FP approach left outside the budget.

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[10] These are forecasts. The government's annual report does not report a final value for these expenditures and so we need to wait for the budget presented in 2018 for final figures. Any changes to these amounts will not be large.

[11] As is the case with the debt service adjustments, the 2016-2017 values are forecasts that can be finalized once the budget presented in 2018 is released. Again, any changes to these amounts will not be large.

[12] It is unfortunate that there exist no tables in either the government's budget or its annual report that allow for a more refined adjustment to the health and education spending categories. We view the adjustments we have made to these spending categories as a stopgap measure until more accurate adjustments can be understood or perhaps provided to us by the Alberta Ministry of Finance. Having said that, we nonetheless believe the adjustments we have made are reasonable and cannot be terribly far from what a more thorough investigation might find.

SOME IMPLICATIONS

As noted earlier, we have posted the results of our adjustments to the budget data presented for fiscal years 2015-2016 and 2016-2017 on The School of Public Policy's website. Those amounts can be compared to the dollar amounts published in the government's budgets and annual reports for those years. In the table below, we highlight how certain key measures have been affected.

TABLE 1 ALTERNATIVE MEASURES OF KEY BUDGET VALUES

Fiscal Year		Total Revenue	Total Expenditure	Deficit
2015-2016	Consolidated financial basis	$42,619	$49,061	$6,442
	Fiscal plan basis	$36,451	$43,698	$7,247
2016-2017	Consolidated financial basis	$42,404	$53,188	$10,784
	Fiscal plan basis	$35,973	$47,728	$11,755

Note: Figures are measured in millions of dollars.

Consistent with what was reported in Government of Alberta (2015a), the move from reporting the budget from a FP basis to a CF basis increases revenues and expenditures by over 10 per cent. In 2015-2016, the deficit when measured on a CF basis increases by $805 million when it is instead measured on an FP basis. In 2016-2017, the deficit is larger by $971 million when measured on the FP basis used in years prior to 2015-2016.

CONCLUDING COMMENTS

The way the government of Alberta has decided to report its budget is not controversial. It has simply decided to include in its definition certain entities that earlier governments chose to define as being separate from the government. Changing this definition does, however, have implications for measures of various sources of revenue, various types of expenditure and the size of the deficit. By adjusting budget data presented in years after 2014-2015 so they are measured in the same manner as budget data presented in the 35 years prior, we enable researchers to more accurately describe trends in budget categories and more fairly compare and assess the implications of fiscal policy measures introduced by governments of Alberta over that period.

Finally, although we have not pursued this issue here, it is worth noting that the accounting change the government introduced also has implications for measures of the size of its debt. In Government of Alberta (2015a), the government indicated that when measured on a fiscal plan basis, net financial assets as of March 31, 2015 were $20.1 billion. When reported on a consolidated financial basis, net financial assets on that same date were $13.1 billion, a reduction of $7 billion. It is important, then, for any comparison of levels of debt over time to make adjustments for the recent change in the government's financial accounting.

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